A is entitled to the abatement. *Hart* v. *Tax Commissioner*, 132 N. E. 621 (Mass.).

For a discussion of the principles involved, see NOTES, *supra*, p. 876.

TROVER AND CONVERSION — MISDELIVERY BY A BAILEE — INVOLUNTARY BAILMENT. — The plaintiff, under a contract to deliver the X bond to the defendant, delivered the Y bond instead. The delivery was made by a messenger, who dropped the bond through a receiving slot on to the defendant's desk. The latter promptly opened an opaque window opening into the corridor from which the delivery was made, and gave the bond to a stranger, who answered when the defendant called the name of the plaintiff's firm. The plaintiff sued for a conversion. *Held*, that the plaintiff recover. *Cowen* v. *Pressprich*, 192 N. Y. Supp. 242 (Sup. Ct.).

For a discussion of the principles involved, see NOTES, *supra*, p. 873.

WILLS — CONSTRUCTION — DETERMINATION OF CLASSES. — The testator devised a part of his estate to M for life, and then to her issue, and if she should leave no issue, then to the testator's next of kin, to be divided among them equally, *per stirpes*. M was one of three next of kin at the testator's death. Upon the death of M, without issue, the trustee brings a bill for construction of the above will. *Held*, that although the next of kin as a class are determined at the death of the testator, M is excluded therefrom. *Close* v. *Benham*, 115 Atl. 626 (Conn.).

Where there is a gift over to the testator's heirs or next of kin after a life estate, and no contrary intent appears, the class is determined as at the death of the testator, thus giving the words their natural meaning and conducing to the early vesting of estates. *Holloway* v. *Holloway*, 5 Ves. 399; *Stokes* v. *Van Wyck*, 83 Va. 724, 3 S. E. 387. See THEOBALD, WILLS, 7 ed., 340. The fact that the life tenant is the sole heir or next of kin does not militate against this rule of construction. *Himmel* v. *Himmel*, 294 Ill. 557, 128 N. E. 641; *Dove* v. *Torr*, 128 Mass. 38. And if, as in the principal case, he is only one of several next of kin, there is still less reason for deducing from the terms of the devise an intent to exclude him from the class. *Tuttle* v. *Woolworth*, 62 N. J. Eq. 532, 50 Atl. 445; *In re Winn*, [1910] 1 Ch. 278. The testator may well have desired to limit the remainder to the life tenant's issue, before throwing open the estate upon default of such issue, to the general heirs of the life tenant. See KALES, ESTATES, FUTURE INTERESTS, ETC., 2 ed., § 572. In fact the general rule is sometimes followed in spite of special context suggesting a contrary intent. *Brown* v. *Brown*, 253 Ill. 466, 97 N. E. 680. See 8 ILL. L. REV. 121. See also KALES, CASES ON FUTURE INTERESTS, 372, n. It is not, however, followed where obvious incongruity would result, *e. g.*, where the first taker is given a fee, divested of it by the condition, and then as sole heir revested in it by the gift over. *Welch* v. *Brimmer*, 169 Mass. 204, 47 N. E. 699. See 11 HARV. L. REV. 346. The instant case, in excluding the life tenant from among the next of kin, is an example of the undesirable tendency in some American courts to invent an intent where none appears, instead of applying a settled rule of construction. See GRAY, NATURE AND SOURCES OF LAW, 2 ed., 173–176. See also 30 HARV. L. REV. 372.